
General Business License and Sales Tax Information

<u>City Location</u>	<u>Mailing Address for Sales Tax</u>	<u>Additional Information</u>
City of Evans	City of Evans	Email: salestax@evanscolorado.gov
Sales Tax Division	Sales Tax Division	Phone: 970-475-1109
1100 37th Street	PO Box 912324	Fax: 970-330-3472
Evans, CO 80620	Denver, CO 80291-2324	

More information at: www.cityofevans.org

TAX RATES

Sales Tax Rate		Lodging (Accommodation) Tax Rate
City of Evans	3.50%	City of Evans 3.00%
State of Colorado	2.90%	
Total	6.40%	General Use Tax Rate
		City of Evans 3.50%

Note

City of Evans tax is paid directly to the City. State and County tax is paid directly to the State

Frequently Asked Questions – Sales Tax

What is the City of Evans Sales Tax rate?

3.5%

When are my taxes due?

Tax returns are generally due on the 20th of the month following the reporting period. If the 20th falls on a holiday or a weekend, the due date is the next business day. Returns must be postmarked on or before the due date to be considered timely.

If I have no tax liability, do I still need to file a tax return form?

Yes, a return must **always** be filed even if there is no tax due.

What is the vendor allowance?

A vendor may retain a percentage of the amount of sales taxes to be paid to the City of Evans to cover the expense of collection and remittance of the sales tax for the reporting period.

Provided the return and remittance are not delinquent, the taxpayer may retain a vendor allowance equal to 3.33% of the amount of tax due but shall not exceed \$100.00 per monthly or quarterly filing period.

Is a postmark of the 20th acceptable as proof of the mailing date?

Yes, only if bearing a postmark or cancellation placed by the US Postal Service with a date of the due date or earlier. A "Postmark" does not include a date stamp from a private postage meter.

When do I report/remit sales taxes?

If more than \$300 in tax will be remitted each month, returns must be sent in monthly.

If less than \$300 in tax will be remitted each month, a quarterly filing basis will be granted.

An annual filing status may also be granted if the yearly tax remitted is \$300 or less.

Returns are sent out at the beginning of the year for monthly and quarterly filers. Annual filers will receive their tax returns at the end of the year.

Where can I obtain a Sales and Use Tax Return Form?

Sales and Use Tax Return Forms are available on our website, by contacting the sales tax office, or by picking one up at the City of Evans. We will also email, mail or fax you preprinted return forms upon your request.

There is a fillable PDF return form on our website at www.cityofevans.org. Click on the "Forms" tab on the green banner in the middle of the page. Scroll down and click on page two. Then scroll to the "Sales and Use Tax Return Form". Click on the PDF attachment. Complete the form, sign and submit with check or cash payment.

If you do not have access to the internet, we can mail or fax you an application.

What happens if I do not file on time?

A late filing penalty of the greater of \$15.00 or 15% of the estimated taxes due, per delinquent return will be assessed. An interest rate of .75% per month will also be charged. The vendor fee is not allowed.

Does the City of Evans have a General Use Tax?

Yes, the City of Evans imposes a 3.5 % tax upon the privilege of using, storing, distributing or consuming in the City tangible property or taxable services purchased, rented or leased if you purchased items without paying sales tax in the City of Evans. The use tax rate is 3.5%.

Frequently Asked Questions – Business Licenses

Do I need a City of Evans Business License?

Businesses and persons that are required to obtain a City Business and Tax License:

- ALL businesses operating in the City
- City businesses that do not “sell” anything
- Persons making infrequent taxable sales in Evans
- Businesses or persons delivering items into the city who use their own employees or vehicles to effectuate a sale.
- Special Event Organizer. (individual special event vendors are not required to obtain their own license)

****Businesses must obtain a license before opening to the public.

For a more comprehensive definition to decide if a business needs a Business License see the definition for Engaged in Business in Chapter 3.04 of the Sales and Use Tax Code.

Engaged in Business means performing or providing services, or selling, leasing, renting, delivering, installing or any activity in connection with the selling, leasing, renting, delivering, or installing in the City of Tangible Personal Property by a Retail Sale as defined in this Section, for use, storage, distribution, or consumption within this City. This term includes, but shall not be limited to, the following acts or methods of transacting Business: (A) Maintaining within the City, directly or indirectly or by a subsidiary, an office, building, structure, store, distributing house, salesroom or house, warehouse, mobile vendor, or other place of Business;

(B) Maintaining within the City an office for employees, agents, or commissioned sales Persons to solicit Business or to install, assemble, repair, service, or assist in the use of its products, or for demonstration or other reasons;

(C) Owning, leasing, renting, or otherwise exercising control over real or personal property within the City;

(D) The soliciting, either by direct representatives, indirect representatives, manufacturers' agents, or by distribution of catalogues or other advertising, or by use of any communication media, or by use of the newspaper, radio, or television advertising media, or by any other means whatsoever, of Business from Persons residing in this City and by reason thereof receiving orders from, or selling or leasing Tangible Personal Property to, such Persons residing in this City for use, consumption, distribution, and Storage for use or consumption in this City; and

(E) Making more than one (1) delivery into the City within a twelve (12) month period.

I do not “sell” anything or collect sales tax is there a different license application?

No, the application and license is a combined Business and Sales Tax license. If you are “Engaged in Business” in Evans but not collect any sales tax, your account will be set up with a Business License requirement only.

I want to go door-to-door and solicit my business, do I need a license?

Yes, you will need to complete the Business and Tax License Application not the "Temporary Vendor Application"

Where do I find a Business and Tax License Application?

License applications are available on our website, by contacting the sales tax office, or by picking one up at the City of Evans. Businesses must obtain a license before opening to the public.

There is a fillable PDF on our website at www.cityofevans.org. Click on the "Online Services" tab on the blue banner at the right of the page. Scroll down to the "City Business and Tax License Application". Click on the PDF attachment. Complete the form, sign and submit with check or cash payment.

If you do not have access to the internet, we can mail or fax you an application.

How much does the license cost?

The cost of a license is \$25.00. The license must be renewed every year by December 31st. The annual license is valid until your business is discontinued, sold, or your license is revoked.

Is the Business and Tax License Application Fee refundable?

The Sales and Use Tax Chapter 3.04.500 (k) states, "Each application for a License and renewal of a License shall be accompanied by payment of a fee in the amount, if any, as may be determined by City Council by Resolution. The application fee is not refundable regardless of whether the application for a License is granted or denied."

How much is the renewal cost?

A renewal form will be mailed out prior to December 31st. The renewal cost is \$25.00. If the application is renewed after December 31st, an additional \$25.00 late fee will be assessed.

I am selling my business, is my Business and Tax License transferrable?

No, the license is nontransferable. The new business owner will need to complete a Business and Tax License Application.

I have two business located in the City of Evans, do I need a license for each business?

Yes, a separate license is needed for each location in Evans. However, if you collect and remit sales tax, consolidated tax returns may be filed as long as each license number is reported on the consolidated return.

Do I need to fill out the Home Occupation Certificate?

If you are conducting business from your home or your business address is your home address, you will need to complete the Home Occupation Certificate. Please be sure to complete questions 13 – 15 on the Business and Tax Licenses application. Any missing information will delay the approval process.

What is the Business License Application Process?

After we receive your application and payment, your application will be reviewed by our Planning and Zoning, Building and Fire Department. The licensing process ensures that the City has a record of the business information and that the area is properly zoned for that particular business activity.

How long will it take to receive a Business License?

Please allow 2-3 weeks for your application to be reviewed and approved. This timeframe may vary depending on the location and type of business.

Can I receive a Temporary Business License while my application is being processed?

See Sales and Use Tax Code Chapter 3.04 section 3.04.500 (p) Licensing Obligations. A business, **already** "Engaged in Business" may apply for a temporary license. They will need to complete the same Business and Tax License Application, sign and submit it along with payment of \$25.00. There is no additional Temporary License fee. The City Manager will have the authority to issue the temporary license. The license will be valid for 90 days from the date of approval. If the applicant establishes good cause, the City Manager may, in his discretion, extend the temporary license for an additional period not to exceed 90 days.

What is the difference between a Temporary Business License and a Temporary Vendor license?

The code for a Temporary Business License is found in Chapter 3.04 section 3.04.500 (p) and is for an existing business that needs to come into compliance with the licensing code. See question above. A Temporary Vendor license is found under Chapter 5.12 and is for a new business that will conduct temporary business in Evans. A business that needs to come into compliance or a business wanting to only conduct business in Evans for a day/week/month would need to complete a Business and Tax License Application per Chapter 3.04 of the Evans Code. If approved, this license is valid until December 31st of the year it was issued.

What is the cost of the license?

The cost of a license is \$25.00. The cost of a temporary license will be determined by Resolution and charged to the applicant beginning in 2014. If an applicant is applying for a temporary and a regular license they will need to pay \$25.00 + the temporary license fee.

When do I have to renew my license?

The license must be renewed every year by December 31st. Yearly licenses are valid until your business is discontinued, sold, or your license is revoked. The license is nontransferable.